IN THE CLAIMS

Please cancel claims 45 and 48 without pr judice to their consideration in a continuing application.

Please amend claims 34, 36, 37, 44, 46 and 47 as follows:

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34. (Currently Amended) A low resistance ITO thin film having a resistivity less than 1 X 10 $^{-4}$ Ω cm, said film deposited on a single crystalline substrate by epitaxial growth.

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- 36. (Currently Amended) A low resistance ITO thin film according to claim 34, wherein film mobility is greater than 39 cm²/Vs.
- 37. (Currently Amended) A substrate having a low resistant ITO thin film comprising:

a single crystalline substrate; and

a low resistance ITO thin film having a resistivity lower than

1 X 10 $^{\text{--}4}\,\Omega$ cm deposited on said single crystalline substrate by

epitaxial growth.

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44. (Currently Amended) A substrate having a low resistant ITO thin film according to claim 37, wherein said single crystal substrate is provided to accept an In₂O₃ crystal structure deposited thereon.

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46. (Currently Amended) A substrate having a low resistant ITO thin film according to claim 37, wherein said single crystalline substrate is one of a YSZ single crystal substrate, a substrate on which a C-axis oriented Zn0 thin film is formed, a sapphire substrate, a SiC single crystal substrate and a silicon single crystal substrate.

47. (Currently Amended) A substrate having a low resistant ITO thin film according to claim 37, wherein said single crystalline substrate has a C axis oriented Zn0 film formed thereon.